

### 03 Blaine County

#### 0044 Turner Elem

#### **Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
<b>Business Manager/Clerk:</b>	Cindy Cowan	<b>Phone #:</b> (406) 379-2205				
(Signature)		(Date)				
Chair, Board of Trustees:	Johannas Brown					
(Signature)		(Date)				
<b>County Superintendant</b>	Kelly Mills					
(Signature)		(Date)				

#### Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

#### Electronic filers are not required to send the cover page to OPI.



### FY2015-16

### Submit ID: 0044-44105614

### 03 Blaine County

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### **Project Reporter Codes**

PRC	Title	<b>Program Type</b>	Project Number	CFDA#
003	Apartment South Unit	LOCAL		
004	Apartment-North Unit	LOCAL		
101	Miscellaneous District Revenues	LOCAL		
102	Procurement Card Clearing Account	LOCAL		
103	Miscellaneous LOCAL	LOCAL		
151	Title I, Part A, Improvement Grants	FEDERAL		84.010
152	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
153	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
161	Title I, Part A, Accountability	FEDERAL		84.348A
162	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
163	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
166	School Nutrition Equipment Grant	FEDERAL	03-00442016EG	10.579
802	State OTO Capital Invest & Deferred Maintenance	STATE		state



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		iance sheet			
		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	87,368.94	29,257.15		6,018.81
02	Taxes Receivable - Real and Personal (120-149)	3,678.77	1,631.54		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	91,047.71	30,888.69		6,018.81
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,369.33			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,369.33			
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)	3,678.77	1,631.54		
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	26,764.52			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	59,235.09	29,257.15		6,018.81
52	TOTAL FUND BALANCE/EQUITY	85,999.61	29,257.15		6,018.81
53	TOTAL LIABILITIES AND FUND BALANCE	91,047.71	30,888.69		6,018.81



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		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		22,559.48	13,956.22	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		22,559.48	13,956.22	
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FU	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			5,135.54	
48	Fund Balance for Budget		22,559.48	8,820.68	
52	TOTAL FUND BALANCE/EQUITY		22,559.48	13,956.22	
53	TOTAL LIABILITIES AND FUND BALANCE		22,559.48	13,956.22	



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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,363.13	2,139.71
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			2,363.13	2,139.71
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			2,363.13	2,139.71
52	TOTAL FUND BALANCE/EQUITY			2,363.13	2,139.71
53	TOTAL LIABILITIES AND FUND BALANCE			2,363.13	2,139.71



### 03 Blaine County

### 0044 Turner Elem

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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### 0044 Turner Elem

	Du	iance sheet			
		Technology Fund	Flexibility Fund	Permanent	Debt Service Fund
				Endowment Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,983.01			
02	Taxes Receivable - Real and Personal (120-149)	246.50			
03	Taxes Receivable - Protested (150-159)	240.30			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
_	Prepaid Expenses (240)				
	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,229.51			
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	246.50			
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	6,378.43			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	7,604.58			
52	TOTAL FUND BALANCE/EQUITY	13,983.01			
53	TOTAL LIABILITIES AND FUND BALANCE	14,229.51			



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		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
			runu	Enter prise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	15,685.05	37,464.55		
02	Taxes Receivable - Real and Personal (120-149)		1,280.87		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	15,685.05	38,745.42		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)		1,280.87		
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	15,685.05	37,464.55		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	15,685.05	37,464.55		
53	TOTAL LIABILITIES AND FUND BALANCE	15,685.05	38,745.42		



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### 0044 Turner Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Instructional Malerials Cry   Self Insurance Fund   Liability		Datatice Stiect					
ASSETS AND OTHER DEBITS			Materials Ctr Internal Service	Internal Service			
Cash & Investments (101-119) Less Warrants Payable (620)		ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)	
10	ASS	ETS AND OTHER DEBITS					
Discrimination   Disc	01	Cash & Investments (101-119) Less Warrants Payable (620)					
Of   Other Current Assets (190-210)	04	Receivables from Other Funds (160-179)					
107   Inventories (220 & 230)	05	Due From Other Governments (180)					
08   Prepaid Expenses (240)	06	Other Current Assets (190-210)					
09   Deposits (250)	07	Inventories (220 & 230)					
10	08	Prepaid Expenses (240)					
11   Buildings and Building Improvements (331 & 332)	09	Deposits (250)					
12   Machinery and Equipment (341 & 342)	10	Land and Land Improvements (311-322)					
13   Construction Work in Progress (351)	11	Buildings and Building Improvements (331 & 332)					
20   TOTAL ASSETS AND OTHER DEBITS	12	Machinery and Equipment (341 & 342)					
DEFERRED OUTFLOWS	13	Construction Work in Progress (351)					
Deferred Outflows (501)   Deferred Outflows (501)   Deferred Outflows (501)   Deferred Outflows (601-606)   Deferred Outflows (601-606)   Deferred Current Liabilities (621-679)   Deferred Liabilities (621-679)   Deferred Liabilities (690 - 699)   Deferred Liability (730)   Deferred Liability (770)   Deferred Liability (770)   Deferred Inflows (680)   Deferred Inflows (680)   Deferred Inflows (680)   Deferred Liability (770)   Deferred Liability (770)	20	TOTAL ASSETS AND OTHER DEBITS					
LIABILITIES	DEF	ERRED OUTFLOWS					
22   Payable to Other Funds (601-606)	21	Deferred Outflows (501)					
23   Due to Other Governments (611)	LIA	BILITIES					
25       Other Current Liabilities (621-679)         27       Other Liabilities (690 - 699)         29       Notes Payable - Noncurrent (720)         30       Lease Obligations Payable (730)         32       Compensated Absences Payable (760)         33       Net Pension Liability (770)         35       TOTAL LIABILITIES         DEFERRED INFLOWS       State of the part of the pa	22	Payable to Other Funds (601-606)					
27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES  DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	23	Due to Other Governments (611)					
29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES  DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	25	Other Current Liabilities (621-679)					
30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES  DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	27	Other Liabilities (690 - 699)					
32 Compensated Absences Payable (760)  33 Net Pension Liability (770)  35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680)  FUND BALANCE/EQUITY  38 Reserve for Encumbrances (953)  39 Reserve for Endowments (954)  41 Unrestricted Net Assets (940)  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  52 TOTAL FUND BALANCE/EQUITY	29	Notes Payable - Noncurrent (720)					
33 Net Pension Liability (770) 35 TOTAL LIABILITIES  DEFERRED INFLOWS 36 Deferred Inflows (680)  FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	30	Lease Obligations Payable (730)					
TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680)  FUND BALANCE/EQUITY  38 Reserve for Encumbrances (953)  39 Reserve for Endowments (954)  41 Unrestricted Net Assets (940)  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  52 TOTAL FUND BALANCE/EQUITY	32	Compensated Absences Payable (760)					
DEFERRED INFLOWS  36 Deferred Inflows (680)  FUND BALANCE/EQUITY  38 Reserve for Encumbrances (953)  39 Reserve for Endowments (954)  41 Unrestricted Net Assets (940)  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  52 TOTAL FUND BALANCE/EQUITY	33	Net Pension Liability (770)					
36 Deferred Inflows (680)  FUND BALANCE/EQUITY  38 Reserve for Encumbrances (953)  39 Reserve for Endowments (954)  41 Unrestricted Net Assets (940)  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  52 TOTAL FUND BALANCE/EQUITY	35	TOTAL LIABILITIES					
FUND BALANCE/EQUITY  38 Reserve for Encumbrances (953)  39 Reserve for Endowments (954)  41 Unrestricted Net Assets (940)  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  52 TOTAL FUND BALANCE/EQUITY	DEF	ERRED INFLOWS					
38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	36	Deferred Inflows (680)					
39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	FUN	D BALANCE/EQUITY					
41 Unrestricted Net Assets (940)  48 Fund Balance for Budget  50 Invested in Capital Assets, Net of Related Debt  52 TOTAL FUND BALANCE/EQUITY	38	Reserve for Encumbrances (953)					
48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	39	Reserve for Endowments (954)					
50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY	41	Unrestricted Net Assets (940)					
52 TOTAL FUND BALANCE/EQUITY	48	Fund Balance for Budget					
	50	Invested in Capital Assets, Net of Related Debt					
53 TOTAL LIABILITIES AND FUND BALANCE	52	TOTAL FUND BALANCE/EQUITY					
	53	TOTAL LIABILITIES AND FUND BALANCE					



### 03 Blaine County

### 0044 Turner Elem

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS	(0-)	(==)	(6.1)	(32)
01	Cash & Investments (101-119) Less Warrants Payable (620)		53,250.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		53,250.00		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		53,250.00		
52	TOTAL FUND BALANCE/EQUITY		53,250.00		
53	TOTAL LIABILITIES AND FUND BALANCE		53,250.00		



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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ID BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	SETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUI	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



### FY2015-16

Submit ID: 0044-44105614

### 03 Blaine County

### 0044 Turner Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

kevenues, Other Finan	cing Sources and Residual Equity Transfers In:		Fund Code 01
Revenue		2015 Value	2016 Value
1111 District Levy - R	eal Property	114,294.48	121,348.22
1112 District Levy - P	ersonal Property	1,772.68	1,902.64
1113 District Levy - H	ieavy Motor Vehicles	2.78	0.00
1114 District Levy - Po	ers Prop/Mobile Homes	83.26	543.0
1190 Penalties and Inte	erest on Taxes	454.58	580.6
1510 Interest Earnings		211.68	281.2
3110 Direct State Aid		198,192.34	217,736.5
3111 Quality Educator		17,415.45	17,821.9
3112 At Risk Student		2,561.94	2,433.2
3113 Indian Education	For All	1,183.20	1,252.8
3114 American Indian	Achievement Gap	200.00	205.0
3115 State Spec Ed Al	lowable Cost Pymt to Districts	8,830.50	9,072.0
3116 Data For Achieve	ement	870.00	1,200.0
3118 Natural Resource	e Development	1,412.35	2,444.4
3120 State Guaranteed	Tax Base Aid	70,298.97	83,486.5
3444 State School Blo	ck Grant	18,200.94	18,200.9
3445 State Combined	Fund School Block Grant	827.59	827.5
3446 SB96 Block Gran	nt Reimbursement	2,309.86	0.0
3447 SB96 Combined	Block Grant Reimbursement	155.57	0.0
5300 Operating Transf	ers from Other Funds	61.46	0.0
rrent Revenues, Other	Financing Sources and Residual Equity Transfers In:	439,339.63	479,336.9
Expenditures, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code 0
Program Function	Object	2015 Value	<b>2016 Value</b>
1XX Regular Education	on Programs - Elementary/Secondary		
	in 1 lograms Elementary, secondary		
1XXX In			
1XXX In		166,280.33	162,040.5
1XXX In	struction	166,280.33 27,905.23	
1XXX In	struction 1XX Personal Services - Salaries		23,991.1
1XXX In	struction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits	27,905.23	23,991.1 5,184.3
1XXX In	struction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  5XX Other Purchased Services	27,905.23 3,648.47	23,991.1 5,184.3 6,518.2
	struction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  5XX Other Purchased Services  6XX Supplies and Materials	27,905.23 3,648.47 4,322.68	23,991.1 5,184.3 6,518.2
	struction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  5XX Other Purchased Services  6XX Supplies and Materials  810 Dues and Fees	27,905.23 3,648.47 4,322.68	23,991.1 5,184.3 6,518.2 100.0
21XX Suj	struction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  5XX Other Purchased Services  6XX Supplies and Materials  810 Dues and Fees  pport Services - Students	27,905.23 3,648.47 4,322.68 10.00	23,991.1 5,184.3 6,518.2 100.0
21XX Suj	struction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  5XX Other Purchased Services  6XX Supplies and Materials  810 Dues and Fees  pport Services - Students  3XX Purchased Professional and Technical Services	27,905.23 3,648.47 4,322.68 10.00	23,991.1 5,184.3 6,518.2 100.0 3,873.6
21XX Suj	1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials 810 Dues and Fees pport Services - Students 3XX Purchased Professional and Technical Services provement of Instruction Services	27,905.23 3,648.47 4,322.68 10.00 4,920.24	23,991.1 5,184.3 6,518.2 100.0 3,873.6
21XX Suj	struction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  5XX Other Purchased Services  6XX Supplies and Materials  810 Dues and Fees  pport Services - Students  3XX Purchased Professional and Technical Services  provement of Instruction Services  1XX Personal Services - Salaries	27,905.23 3,648.47 4,322.68 10.00 4,920.24	162,040.5 23,991.1 5,184.3 6,518.2 100.0 3,873.6 9,756.2 1,544.2 975.0
]	1112 District Levy - Political District State Aid District State Aid District State Aid District Distr	3111 Quality Educator 3112 At Risk Student 3113 Indian Education For All 3114 American Indian Achievement Gap 3115 State Spec Ed Allowable Cost Pymt to Districts 3116 Data For Achievement 3118 Natural Resource Development 3120 State Guaranteed Tax Base Aid 3444 State School Block Grant 3445 State Combined Fund School Block Grant 3446 SB96 Block Grant Reimbursement 3447 SB96 Combined Block Grant Reimbursement 5300 Operating Transfers from Other Funds  rrent Revenues, Other Financing Sources and Residual Equity Transfers In:  Expenditures, Other Financing Uses and Residual Equity Transfers Out:  Program Function Object	1112 District Levy - Personal Property       1,772.68         1113 District Levy - Heavy Motor Vehicles       2.78         1114 District Levy - Pers Prop/Mobile Homes       83.26         1190 Penalties and Interest on Taxes       454.58         1510 Interest Earnings       211.68         3110 Direct State Aid       198,192.34         3111 Quality Educator       17,415.45         3112 At Risk Student       2,561.94         3113 Indian Education For All       1,183.20         3114 American Indian Achievement Gap       200.00         3115 State Spec Ed Allowable Cost Pymt to Districts       8,830.50         3116 Data For Achievement       870.00         3118 Natural Resource Development       1,412.35         3120 State Guaranteed Tax Base Aid       70,298.97         3444 State School Block Grant       18,200.94         3445 State Combined Fund School Block Grant       827.59         3446 SB96 Block Grant Reimbursement       2,309.86         3447 SB96 Combined Block Grant Reimbursement       155.57         5300 Operating Transfers from Other Funds       61.46         Frent Revenues, Other Financing Sources and Residual Equity Transfers In:       439,339.63



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222 <sup>2</sup>	St. Educational Media Services  3XX Purchased Professional and Technical Services  3XX Purchased Professional and Technical Services  6XX Supplies and Materials  X Support Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  5XX Other Purchased Services  6XX Supplies and Materials  7XX Property and Equipment Acquisition  810 Dues and Fees  X Support Services - Business	2015 Value 500.00 6,297.50 10.73 21,052.50 2,188.16 6,812.50 6,633.43 4,990.58 4,500.00	2016 Value 500.00 7,821.50 155.22 24,959.89 1,680.21 8,326.25 9,596.15 6,606.44
23X	3XX Purchased Professional and Technical Services 6XX Supplies and Materials  X Support Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees	6,297.50 10.73 21,052.50 2,188.16 6,812.50 6,633.43 4,990.58 4,500.00	7,821.50 155.22 24,959.89 1,680.21 8,326.25 9,596.15
23X	3XX Purchased Professional and Technical Services 6XX Supplies and Materials  X Support Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  5XX Other Purchased Services  6XX Supplies and Materials  7XX Property and Equipment Acquisition  810 Dues and Fees	10.73 21,052.50 2,188.16 6,812.50 6,633.43 4,990.58 4,500.00	24,959.89 1,680.2 8,326.29 9,596.11
	6XX Supplies and Materials  X Support Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  5XX Other Purchased Services  6XX Supplies and Materials  7XX Property and Equipment Acquisition  810 Dues and Fees	10.73 21,052.50 2,188.16 6,812.50 6,633.43 4,990.58 4,500.00	24,959.89 1,680.2 8,326.29 9,596.11
	X Support Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  5XX Other Purchased Services  6XX Supplies and Materials  7XX Property and Equipment Acquisition  810 Dues and Fees	21,052.50 2,188.16 6,812.50 6,633.43 4,990.58 4,500.00	24,959.89 1,680.2 8,326.29 9,596.11
	1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees	2,188.16 6,812.50 6,633.43 4,990.58 4,500.00	1,680.2 8,326.2: 9,596.1:
25X	2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees	2,188.16 6,812.50 6,633.43 4,990.58 4,500.00	1,680.2 8,326.2: 9,596.1:
25X	<ul> <li>3XX Purchased Professional and Technical Services</li> <li>5XX Other Purchased Services</li> <li>6XX Supplies and Materials</li> <li>7XX Property and Equipment Acquisition</li> <li>810 Dues and Fees</li> </ul>	6,812.50 6,633.43 4,990.58 4,500.00	8,326.2 9,596.1
25X	5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees	6,633.43 4,990.58 4,500.00	9,596.1
25X	6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees	4,990.58 4,500.00	ŕ
25X	7XX Property and Equipment Acquisition 810 Dues and Fees	4,500.00	6.606.4
25X	810 Dues and Fees		-,0
25X		1 602 00	0.0
25X	X Support Services - Business	4,693.98	5,223.93
	T. P. C.		
	1XX Personal Services - Salaries	19,110.67	19,936.5
	2XX Personal Services - Employee Benefits	6,010.19	5,904.3
	5XX Other Purchased Services	1,392.80	1,316.0
	6XX Supplies and Materials	484.90	103.6
	810 Dues and Fees	5,416.25	4,540.0
26X	X Operation and Maintenance of Plant Services		
	1XX Personal Services - Salaries	13,116.72	12,354.49
	2XX Personal Services - Employee Benefits	2,218.13	2,710.13
	4XX Purchased Property Services	11,994.41	13,310.70
	5XX Other Purchased Services	1,270.78	303.4
	6XX Supplies and Materials	26,960.90	51,242.1
	810 Dues and Fees	775.00	1,225.0
27X	X Student Transportation Services		
	5XX Other Purchased Services	3,955.90	0.0
4XX	X Facilities Acquisition and Construction Services		
	7XX Property and Equipment Acquisition	11,227.34	1,000.0
280 Special Edu	eation - Local and State		
1XY	X Instruction		
	1XX Personal Services - Salaries	17,112.85	17,344.82
	2XX Personal Services - Employee Benefits	93.29	75.5
	5XX Other Purchased Services	847.97	262.63
	6XX Supplies and Materials	2,012.44	1,370.8
	810 Dues and Fees	270.00	0.0
62X	X Resources Transferred to Other School Districts or Cooperatives		
	920 Resources Transferred to Other School Districts or Cooperatives	971.36	997.9
316 Data For Ac	•		
23X			
	X Support Services - General Administration		



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Curren	t Expenditui	res, Other Fir	nancing Us	ses and Residual Equity	Transfers Out:			Fund (	Code 01
PRC	Program	Function	Object				<b>2015 Value</b>	2016 Va	lue
	365 India	n Education f	or All - O	ΓO & Ongoing					
		1XXX Ins	truction						
			5XX O	ther Purchased Services			1,092.38	1	,252.80
	710 Schoo	_		cular Activities					
		34XX Ext		ar - Activities					
				ersonal Services - Salaries			800.00		800.00
				ersonal Services - Employ	ee Benefits		4.34		4.54
				ther Purchased Services			0.00		803.00
	720 Schoo	ol Sponsored							
		35XX Ext		ar - Athletics			7 501 77	-	250.05
				ersonal Services - Salaries			7,521.77	/	7,350.85
				ersonal Services - Employ	ee Benefits		28.91	10	29.40
	910 Food	Commissos	SXX U	ther Purchased Services			8,735.23	12	,555.20
	910 F000	31XX Foo	d Corrigos						
		JIAA FUU		ther Purchased Services			145.00		203.15
				applies and Materials			13,911.98	15	,965.10
	999 Undis	tributed	07171 50	applies and materials			13,511.50	13	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	,,, 011415		erating Tr	ansfers to Other Funds					
			_	erating Transfers to Other	r Funds		0.00	17	,750.00
Total C	urrent Expe	enditures, Oth	_	ing Uses and Residual E		ut:	436,664.10		,733.17
				Schedule Of C	<mark>Changes Work</mark>	sheet		Fund (	Code 01
Beginr	ning Fund Ba	lance						94,973.04	(1)
Total (	Current Rever	nues, Other Fi	nancing So	ources and Residual Equit	y Transfers In			479,336.91	(2)
Total (	Current Expe	nditures, Othe	r Financing	Uses and Residual Equit	ty Transfers Out			472,733.17	(3)
	_	of Reserve for		-	•			,	` /
7	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
		of Reserve for			3.30	(/	5.00		
7	This Year	26,	,764.52	Less Last Year	42,341.69	(4b)	-15,577.17		
								-15,577.17	(4)
Ending	g Fund Baland	ce (1 + 2 - 3 +	4)					85,999.61	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curre	nt Revenues, (	Other Financ	ing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue			2015 Value	2016 Value
	= .				
		rict Levy - Re	1 2	46,130.40	55,172.38
		-	rsonal Property	753.33	848.89
		•	avy Motor Vehicles	1.11	0.00
		-	rs Prop/Mobile Homes	42.77	230.15
		alties and Inter	rest on Taxes	239.63	278.42
		rest Earnings		66.97	55.57
		-	ule Trans Reimb	23,698.45	22,275.38
			e Trans Reimb	23,698.45	22,275.38
	3444 Stat	e School Bloc	k Grant	7,715.04	7,715.04
	3446 SB9	6 Block Gran	Reimbursement	1,293.21	0.00
Total (	Current Reve	nues, Other F	inancing Sources and Residual Equity Transfers In:	103,639.36	108,851.21
Curre	nt Expenditur	es, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 10
Currer PRC	nt Expenditur Program	<mark>es, Other Fin</mark> Function	ancing Uses and Residual Equity Transfers Out: Object	2015 Value	Fund Code 10 2016 Value
	Program	Function		2015 Value	
	Program	Function lar Education	Object	2015 Value	
	Program	Function lar Education	Object n Programs - Elementary/Secondary	<b>2015 Value</b> 3,150.00	
	Program	Function lar Education	Object n Programs - Elementary/Secondary port Services - General Administration		2016 Value
	Program	Function lar Education	Object n Programs - Elementary/Secondary port Services - General Administration 1XX Personal Services - Salaries	3,150.00	<b>2016 Value</b> 3,462.54
	Program	Function lar Education 23XX Sup	Object n Programs - Elementary/Secondary port Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	3,150.00 323.95	<b>2016 Value</b> 3,462.54 253.39
	Program	Function lar Education 23XX Sup	Object n Programs - Elementary/Secondary port Services - General Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 810 Dues and Fees	3,150.00 323.95	<b>2016 Value</b> 3,462.54 253.39
	Program	Function lar Education 23XX Sup	Object n Programs - Elementary/Secondary port Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  810 Dues and Fees port Services - Business	3,150.00 323.95 0.00	2016 Value 3,462.54 253.39 20.00
	Program	Function dar Education 23XX Sup 25XX Sup	Object n Programs - Elementary/Secondary port Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  810 Dues and Fees port Services - Business  1XX Personal Services - Salaries	3,150.00 323.95 0.00 1,847.09	2016 Value  3,462.54  253.39  20.00  1,874.78
	Program	Function dar Education 23XX Sup 25XX Sup	Object n Programs - Elementary/Secondary port Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits 810 Dues and Fees port Services - Business  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits	3,150.00 323.95 0.00 1,847.09	2016 Value  3,462.54  253.39  20.00  1,874.78
	Program	Function dar Education 23XX Sup 25XX Sup 26XX Ope	Object n Programs - Elementary/Secondary port Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits 810 Dues and Fees port Services - Business  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits eration and Maintenance of Plant Services	3,150.00 323.95 0.00 1,847.09 458.46	2016 Value  3,462.54 253.39 20.00  1,874.78 458.26
	Program	Function dar Education 23XX Sup 25XX Sup 26XX Ope	Object n Programs - Elementary/Secondary port Services - General Administration  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits 810 Dues and Fees port Services - Business  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits eration and Maintenance of Plant Services  6XX Supplies and Materials	3,150.00 323.95 0.00 1,847.09 458.46	2016 Value  3,462.54 253.39 20.00  1,874.78 458.26



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		Schedule Of Cl	hanges Workshe	eet		Fund C	Code 10
Beginning Fund Balance						28,381.73	(1)
Total Current Revenues, Oth	er Financing So	ources and Residual Equity	Transfers In			108,851.21	(2)
Total Current Expenditures,	Other Financing	g Uses and Residual Equity	Transfers Out			107,975.79	(3)
Increase/Decrease of Reserve	e for Inventories	s					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbra	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)					29,257.15	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current	t Revenues,	Other Financi	ing Sourc	<mark>es and Residual Equity Tr</mark>	ansfers In:				Fund C	code 12
PRC	Revenue							2015 Value	2016 Va	alue
	1510 Inte	erest Earnings						5.69		11.97
	1611 Nat	ional School L	unch Prog	ram				16,694.45	22	,040.90
		te Food Service						0.00		123.90
	4550 Fed	eral Child Nuti	rition					17,687.22	18	,693.92
Total C	urrent Reve	nues, Other F	inancing	Sources and Residual Equ	ity Transfer	s In:		34,387.36	40	,870.69
Curren	t Expenditu	res, Other Fin	ancing Us	ses and Residual Equity T	ransfers Out	t <b>:</b>			Fund (	Code 12
PRC	Program	Function	Object					2015 Value	2016 Va	lue
	910 Food		10							
		31XX Food		ersonal Services - Salaries				22,909.75	25	,507.19
				ersonal Services - Salaries ersonal Services - Employee	e Renefits			6,293.75		5,101.07
				ther Purchased Services	Delicitis			915.61		186.63
				upplies and Materials				4,343.30	6	,128.04
				es and Fees				504.00		85.00
Total C	urrent Expe	enditures, Oth	er Financ	ing Uses and Residual Equ	uity Transfe	rs Out	:	34,966.41	38	,007.93
				Schedule Of Ch	anges W	orksl	heet		Fund (	Code 12
Beginn	ning Fund Ba	lance							3,156.05	(1)
Total C	Current Reven	nues, Other Fin	nancing So	ources and Residual Equity	Transfers In				40,870.69	(2)
Total C	Current Expe	nditures, Other	Financing	g Uses and Residual Equity	Transfers Ou	ıt			38,007.93	(3)
Increas	se/Decrease o	of Reserve for I	Inventorie	S						
Т	Γhis Year		0.00	Less Last Year	0	.00	(4a)	0.00		
Increas	se/Decrease o	of Reserve for I	Encumbra	nces						
Т	Γhis Year		0.00	Less Last Year	0	.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balan	ce (1 + 2 - 3 +	4)						6,018.81	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Currer	nt Revenues, (	Other Financ	ing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue			2015 Value	2016 Value
	1510 Inte	rest Earnings		55.25	64.72
			nt Distribution	52,852.02	44,768.74
Total (	Current Reve	nues, Other F	Financing Sources and Residual Equity Transfers In:	52,907.27	44,833.46
Currer	<mark>ıt Expendituı</mark>	es, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program	Function	Object	2015 Value	<b>2016 Value</b>
	_	ılar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			2XX Personal Services - Employee Benefits	26,952.72	25,148.27
		221X Imp	rovement of Instruction Services		
			2XX Personal Services - Employee Benefits	1,445.24	1,403.87
		23XX Sup	port Services - General Administration		
			2XX Personal Services - Employee Benefits	4,058.73	4,517.23
		25XX Sup	port Services - Business		
			2XX Personal Services - Employee Benefits	3,179.95	3,269.26
		26XX Ope	eration and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	2,006.94	1,880.46
	280 Specia	al Education -	- Local and State		
		1XXX Ins	truction		
			2XX Personal Services - Employee Benefits	2,846.35	2,837.46
		62XX Res	ources Transferred to Other School Districts or Cooperatives		
			920 Resources Transferred to Other School Districts or Cooperatives	990.00	1,050.00
	710 Schoo	l Sponsored I	Extracurricular Activities		
		34XX Ext	racurricular - Activities		
			2XX Personal Services - Employee Benefits	117.64	134.24
	720 Schoo	l Sponsored A	Athletics		
		35XX Ext	racurricular - Athletics		
			2XX Personal Services - Employee Benefits	814.28	980.27
	910 Food	Services			
		31XX Foo	d Services		
			2XX Personal Services - Employee Benefits	3,154.34	3,661.98
Total (	Current Expe	nditures, Oth	er Financing Uses and Residual Equity Transfers Out:	45,566.19	44,883.04



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		Schedule Of	<b>Changes Workshe</b>	et		Fund C	Code 14
Beginning Fund Balance						22,609.06	(1)
Total Current Revenues, Other	er Financing Sou	arces and Residual Equ	uity Transfers In			44,833.46	(2)
Total Current Expenditures, C	Other Financing	Uses and Residual Equ	uity Transfers Out			44,883.04	(3)
Increase/Decrease of Reserve	for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	for Encumbran	ces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 -	- 3 + 4)					22,559.48	(5)



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**Fund Code 15** 

### 03 Blaine County

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### Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In:** 

surremente venues, sener i maneing so	our ces una restauar Equity Transfers III.		
PRC Revenue		<b>2016 Value</b>	
01 Miscellaneous District Revenues			
1900 Other Revenue from Lo	ocal Sources	1,244.69	
02 Procurement Card Clearing Acco	ount		
1900 Other Revenue from Lo	ocal Sources	427.75	
03 Miscellaneous LOCAL			
1900 Other Revenue from Lo	ocal Sources	200.00	
61 Title I, Part A, Accountability			
4200 Title I, Part A, Improvin	ng Basic Programs	33,256.00	
52 Title II, Part A, Teacher/Principa	al Train/Recruit		
4300 Title II, Part A, Teacher	r & Principal Training & Recruiting Fund	1,532.00	
3 Title VI,Part B,Subpart 1,Small l	Rural Schools(SRS)		
4120 Title VI, Part B, Subpar	rt 1, Small Rural Schools (SRS)	10,207.00	
66 School Nutrition Fauinment Cro	nt		
oo School Natifiidh Equipment Gra	Grants from OPI	5,000.00	
4650 Federal Miscellaneous	Grants from Of f		
Cotal Current Revenues, Other Finance Current Expenditures, Other Financia	cing Sources and Residual Equity Transfers In:	51,867.44	Fund Code 15
4650 Federal Miscellaneous of the Current Revenues, Other Finance Current Expenditures, Other Financia	cing Sources and Residual Equity Transfers In:		
4650 Federal Miscellaneous of the Current Revenues, Other Financia Current Expenditures, Other Financia RC Program Function Ob	cing Sources and Residual Equity Transfers In:	51,867.44 2015 Value	Fund Code 15 2016 Value
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob Miscellaneous District Revenues	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject		
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob Miscellaneous District Revenues	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary		
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian Charles Function Charles Tax Regular Education Program IXXX Instruction	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary		
4650 Federal Miscellaneous of the Current Revenues, Other Financian RC Program Function Ob 1 Miscellaneous District Revenues 1XX Regular Education Program 1XXX Instruction 6X	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  on  X Supplies and Materials		2016 Value
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob Miscellaneous District Revenues  1XX Regular Education Program 1XXX Instruction 6X  23XX Support	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  on  X Supplies and Materials  Services - General Administration		2016 Value
4650 Federal Miscellaneous of the Current Revenues, Other Financian RC Program Function Ob 01 Miscellaneous District Revenues 1XX Regular Education Program 1XXX Instruction 6X 23XX Support	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  on  X Supplies and Materials		<b>2016 Value</b> 115.00
4650 Federal Miscellaneous of the Current Revenues, Other Financia Current Expenditures, Other Financia RC Program Function Ob D1 Miscellaneous District Revenues  1XX Regular Education Program 1XXX Instruction 6X  23XX Support States of SX	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  on  X Supplies and Materials  Services - General Administration  X Supplies and Materials		<b>2016 Value</b> 115.00
4650 Federal Miscellaneous of the Current Revenues, Other Financia Current Expenditures, Other Financia RC Program Function Ob 11 Miscellaneous District Revenues 1XX Regular Education Program 1XXX Instruction 6X 23XX Support 6	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  ion  X Supplies and Materials  Services - General Administration  X Supplies and Materials  101 Subtotal		<b>2016 Value</b> 115.00
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob D1 Miscellaneous District Revenues  1XX Regular Education Program 1XXX Instruction 6X  23XX Support 6  6X	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  ion  X Supplies and Materials  Services - General Administration  X Supplies and Materials  101 Subtotal		<b>2016 Value</b> 115.00
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob D1 Miscellaneous District Revenues  1XX Regular Education Program Survey Support Survey Survey Survey Survey Support Survey Sur	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  ion  X Supplies and Materials  Services - General Administration  X Supplies and Materials  101 Subtotal		<b>2016 Value</b> 115.00
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob Ol Miscellaneous District Revenues  1XX Regular Education Program Education Progr	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  ion  X Supplies and Materials  Services - General Administration  X Supplies and Materials  101 Subtotal  ng Basic Programs  ion		2016 Value  115.00  389.74  504.74
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob O1 Miscellaneous District Revenues  1XX Regular Education Program Education Progr	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  ion  X Supplies and Materials  Services - General Administration  X Supplies and Materials  101 Subtotal  ng Basic Programs  ion  X Personal Services - Salaries		2016 Value  115.00  389.74  504.74  21,958.92  3,862.40
4650 Federal Miscellaneous of the Current Revenues, Other Financian Current Expenditures, Other Financian RC Program Function Ob O1 Miscellaneous District Revenues  1XX Regular Education Program Function From 1XXX Instruction 6X  23XX Support Sex 123XX Support Sex 123XX Support Sex 123XX Instruction 1XXX Instru	cing Sources and Residual Equity Transfers In:  Ing Uses and Residual Equity Transfers Out:  Ing Uses and Residual Equity Transfers In:  Ing Uses and R		2016 Value  115.00  389.74  504.74
4650 Federal Miscellaneous of Cotal Current Revenues, Other Financia Current Expenditures, Other Financia RC Program Function Ob 01 Miscellaneous District Revenues  1XX Regular Education Program Education Progr	cing Sources and Residual Equity Transfers In:  Ing Uses and Residual Equity Transfers Out:  Ing Ing Uses and Residual Equity Transfers Out:  Ing Ing Uses and Residual Equity Transfers In:  Ing U		2016 Value  115.00 389.74 504.74  21,958.92 3,862.40
4650 Federal Miscellaneous of Cotal Current Revenues, Other Financia Current Expenditures, Other Financia PRC Program Function Ob 01 Miscellaneous District Revenues  1XX Regular Education Program Function From 1XXX Instruction 6X  23XX Support State of Company 1XXX Instruction	cing Sources and Residual Equity Transfers In:  ng Uses and Residual Equity Transfers Out:  nject  grams - Elementary/Secondary  ion  X Supplies and Materials  Services - General Administration  X Supplies and Materials  101 Subtotal  ng Basic Programs  ion  X Personal Services - Salaries  X Personal Services - Employee Benefits  X Supplies and Materials  Services - General Administration		2016 Value  115.00 389.74 504.74  21,958.92 3,862.40 3,763.33



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Current Expenditures, Otl	ner Financing Us	ses and Residual Equity	Transfers Out:			Fund (	Code 15
PRC Program Fun	ction Object				2015 Value	2016 Va	lue
62 Title II, Part A, Teacl	her/Principal Tr	ain/Recruit					
430 Title II, Part	A, Teacher & P	rincipal Training & Rec	ruiting Fund				
2217	K Improvement	of Instruction Services					
	3XX P	urchased Professional and	Technical Services		_	1	,532.00
		162 8	Subtotal			1	,532.00
63 Title VI,Part B,Subpa	art 1,Small Rura	al Schools(SRS)					
		Small rural Schools (SRS	<b>S</b> )				
1XX	X Instruction						
		upplies and Materials				7	,186.50
2223	K Educational M					_	
	3XX P	urchased Professional and			_		3,020.50
	•	163 8	Subtotal			10	,207.00
66 School Nutrition Equ		o from ODI					
465 Federal Miso		s from OP1 quisition and Construction	on Conviosa				
444		roperty and Equipment A				5	5,000.00
	////		Subtotal		-		5,000.00
Total Current Expenditure	es, Other Financ			:	=		,499.74
•	•		Changes Worksl			Fund (	
Beginning Fund Balance			g			21,495.12	(1)
	thar Einanaina Sa	ourges and Desidual Equit	y Transfors In				
Total Current Revenues, O	_	-				51,867.44	(2)
Total Current Expenditures	, Other Financing	g Uses and Residual Equit	y Transfers Out			50,499.74	(3)
Increase/Decrease of Reser	ve for Inventorie	S					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reser	ve for Encumbra	nces					
This Year	5,135.54	Less Last Year	14,042.14	(4b)	-8,906.60		
						-8,906.60	(4)
Ending Fund Balance (1 +	2 - 3 + 4)					13,956.22	(5)
	P	<mark>roject Reporter S</mark> ı	ımmaries				
		J. P.					
Project Reporter			Rever	nues	Expenditures	Difference	

#### Montana Automated Education Financial and Information Reporting System

102 Procurement Card Clearing Account

162 Title II, Part A, Teacher/Principal Train/Recruit

163 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)

103 Miscellaneous LOCAL

161 Title I, Part A, Accountability

166 School Nutrition Equipment Grant

427.75

200.00

0.00

0.00

0.00

0.00

0.00

0.00

33,256.00

1,532.00

10,207.00

5,000.00

427.75

200.00

33,256.00

1,532.00

10,207.00

5,000.00



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**Total** 51,867.44 50,499.74 1,367.70



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Curren	nt Revenues, Other Fir	nancing Sourc	es and Residual Equity T	ransfers In:			Fund C	code 20
PRC	Revenue					2015 Value	2016 Va	llue
	1510 Interest Earni	ings				32.24		4.48
	1900 Other Revenu	ue from Local	Sources			1,200.00		0.00
	1910 Rentals					9,856.69	9	,924.60
Total C	Current Revenues, Oth	her Financing	Sources and Residual Eq	uity Transfers In:		11,088.93	9	,929.08
Curren	nt Expenditures, Other	<mark>r Financing U</mark>	ses and Residual Equity	Fransfers Out:			Fund (	Code 20
PRC		ation Progran	ns - Elementary/Secondar d Maintenance of Plant S			2015 Value	2016 Va	lue
		4XX P	rurchased Property Services	s		8,415.97	6	,680.35
		6XX S	upplies and Materials			2,076.68	2	,013.26
003 A	partment South Unit							
	1XX Regular Educ	ation Progran	ns - Elementary/Secondar	ry				
	26XX	=	d Maintenance of Plant S	Services				
			upplies and Materials			485.97		0.00
	4XXX		quisition and Constructio					
Takal C			roperty and Equipment Ac	-	4.	8,907.44 19,886.06	0	0.00
10tai C	Jurrent Expenditures,	, Other Financ	cing Uses and Residual Ed			19,000.00		
			Schedule Of C	<mark>hanges Works</mark> l	heet		Fund (	Code 20
Begini	ning Fund Balance						3,602.25	(1)
Total (	Current Revenues, Othe	er Financing So	ources and Residual Equity	Transfers In			9,929.08	(2)
Total (	Current Expenditures, C	Other Financin	g Uses and Residual Equity	y Transfers Out			8,693.61	(3)
Increa	se/Decrease of Reserve	e for Inventorie	es					
•	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve	e for Encumbra	nces					
ŗ	This Year	0.00	Less Last Year	2,474.59	(4b)	-2,474.59		
							-2,474.59	(4)
Ending	g Fund Balance (1 + 2 -	- 3 + 4)					2,363.13	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Currer	nt Revenues, Other Fina	ancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 21
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earnin	ıgs				9.25		10.22
Total (	Current Revenues, Othe	er Financing	Sources and Residual Equ	ity Transfers In:		9.25		10.22
Currer	nt Expenditures, Other	Financing U	ses and Residual Equity T	ransfers Out:			Fund (	Code 21
PRC	Program Functio	n Object				2015 Value	2016 Val	lue
	1XX Regular Educa	tion Progran	ns - Elementary/Secondary	7				
	23XX S	Support Serv	ices - General Administrat	ion				
		1XX P	ersonal Services - Salaries			0.00	1	,136.62
	2XX Personal Services - Employee Benefits							6.45
	999 Undistributed							
	61XX (	•	ansfers to Other Funds					
		•	perating Transfers to Other F			61.46		0.00
Total (	Current Expenditures, (	Other Financ	cing Uses and Residual Equ	iity Transfers Ou	t <b>:</b>	61.46	1	,143.07
			Schedule Of Ch	anges Works	heet		Fund (	Code 21
Begin	ning Fund Balance						3,272.56	(1)
Total	Current Revenues, Other	Financing So	ources and Residual Equity	Transfers In			10.22	(2)
Total	Current Expenditures, O	ther Financing	g Uses and Residual Equity	Transfers Out			1,143.07	(3)
Increa	se/Decrease of Reserve	for Inventorie	s					
,	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Reserve	for Encumbra	nces					
,	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Endin	g Fund Balance (1 + 2 -	3 + 4)					2,139.71	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curren	t Revenues, Oth	<mark>er Financ</mark> i			Fund C	Code 28			
PRC	Revenue						2015 Value	2016 Va	alue
	1111 District	t Levy - Re	al Property	7			7,954.18	8	,063.99
	1112 District	t Levy - Pe	rsonal Pro <sub>l</sub>	perty			122.74		127.20
	1113 District						0.19		0.00
	1114 District	-	-				5.76		37.01
	1190 Penaltion		31.91		39.46				
	1510 Interest	_	23.70		37.40				
	3281 State T	echnology	Aid				454.35		479.86
Total C	Current Revenue	es, Other F	inancing (	Sources and Residual E	quity Transfers In:		8,592.83	8.	,784.92
Curren	t Expenditures,	Other Fin	ancing Us	es and Residual Equity	Transfers Out:			Fund (	Code 28
PRC	Program I	Function	Object				2015 Value	2016 Val	lue
	1XX Regular	Education	n Program	s - Elementary/Seconda	nry				
	2	222X Educ	cational M	ledia Services					
			6XX St	applies and Materials			4,510.94	6	5,408.18
			7XX Pı	operty and Equipment A	equisition		625.70		0.00
			810 Du	es and Fees			500.00		2,900.00
Total C	Current Expendi	itures, Oth	er Financ	ing Uses and Residual E	Equity Transfers Ou	ıt:	5,636.64	9	,308.18
				Schedule Of C	<mark>Changes Works</mark>	sheet		Fund (	Code 28
Begini	ning Fund Baland	ce						13,264.48	(1)
Total (	Current Revenue	s, Other Fir	nancing So	urces and Residual Equit	y Transfers In			8,784.92	(2)
Total (	Current Expendit	ures, Other	Financing	Uses and Residual Equi	ty Transfers Out			9,308.18	(3)
Increa	se/Decrease of R	eserve for	Inventories	<b>s</b>					
-	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of R	eserve for l	Encumbrai	nces					
-	This Year	6,	378.43	Less Last Year	5,136.64	(4b)	1,241.79		
								1,241.79	(4)
Ending	Ending Fund Balance $(1+2-3+4)$								(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Curren	t Revenues, Other F	inancing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 60
PRC	Revenue					2015 Value	2016 Va	alue
	1510 Interest Earn	nings				46.60		46.94
	1900 Other Rever	nue from Local	Sources			3,550.00		0.00
	5200 Sale or Com	pensation for L	oss of Assets			30,197.23	2	,694.16
	5400 Proceeds fro	om Long-Term	Liabilities			149,299.25		0.00
Total C	Current Revenues, Ot	ther Financing	Sources and Residual Equ	ity Transfers In:		183,093.08	2	,741.10
Curren	at Expenditures, Oth	<mark>er Financing U</mark>	ses and Residual Equity Tr	ansfers Out:			Fund (	Code 60
PRC	Program Func	9				2015 Value	2016 Va	lue
	=	_	ns - Elementary/Secondary					
	4XXX		quisition and Construction roperty and Equipment Acqu			140 110 07		0.00
002 A	noutmont Couth Unit	148,110.97		0.00				
JUS A	partment South Unit		ns - Elementary/Secondary	7				
			quisition and Construction					
			roperty and Equipment Acqu			19,803.77		0.00
004 A <sub>]</sub>	partment-North Uni					, , , , , , , , , , , , , , , , , , ,		
	1XX Regular Edu	cation Prograi	ns - Elementary/Secondary	7				
	4XXX	X Facilities Ac	quisition and Construction	Services				
		7XX P	roperty and Equipment Acqu	uisition		2,234.39		0.00
Total C	Current Expenditures	s, Other Finan	cing Uses and Residual Equ	iity Transfers Ou	t:	170,149.13		0.00
			Schedule Of Ch	<mark>anges Works</mark>	heet		Fund (	Code 60
Beginn	ning Fund Balance						12,943.95	(1)
Total (	Current Revenues, Oth	her Financing S	ources and Residual Equity 7	Transfers In			2,741.10	(2)
Total (	Current Expenditures,	Other Financin	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserv	e for Inventorie	es					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserv	e for Encumbra	nces					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2	2 - 3 + 4)					15,685.05	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Curren	<mark>it Revenues, Other Finar</mark>	cing Source			Fund C	ode 61			
PRC	Revenue						2015 Value	2016 Va	lue
	1111 District Levy - F	Oaal Dramarts					40,262.84	41	,331.79
	1111 District Levy - F						538.17		660.97
	1112 District Levy - I		•				1.01		0.00
	1114 District Levy - F	-					9.97		192.34
	1190 Penalties and In	47.64		116.82					
	1510 Interest Earning	26.53		74.59					
Total C	Current Revenues, Other	40,886.16	42,	,376.51					
Curren	nt Expenditures, Other F		Fund C	Code 61					
PRC	Program Function	2015 Value	2016 Val						
IKC	e e	Object on Program	ns - Elementary/Secondary	v			2013 value	2010 Val	iuc
	=	_	s or Long Term Notes wit		estmei	nts			
		_	ncipal On Debt		Country	105	14,017.25	29	,576.41
			erest on Debt				599.15		,605.31
Total C	Current Expenditures, O	ther Financ	ing Uses and Residual Eq	uity Transfers (	Out:		14,616.40		,181.72
			Schedule Of Ch	<mark>anges Wor</mark> l	<mark>kshe</mark>	et		Fund C	Code 61
Begini	ning Fund Balance							26,269.76	(1)
Total (	Current Revenues, Other I	Financing So	ources and Residual Equity	Transfers In				42,376.51	(2)
Total (	Current Expenditures, Oth	er Financing	g Uses and Residual Equity	Transfers Out				31,181.72	(3)
Increa	se/Decrease of Reserve fo	r Inventories	3						
5	This Year	0.00	Less Last Year	0.00		(4a)	0.00		
Increa	Increase/Decrease of Reserve for Encumbrances								
ŗ	This Year	0.00	Less Last Year	0.00		(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 + 2 - 3		37,464.55	(5)					



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Current	t Revenues, Other Financi	<mark>ing Source</mark>	s and Residual Equity	Transfers In:			Fund C	ode 82	
PRC	Revenue					2015 Value	2016 Va	llue	
	5300 Operating Transfe	rs from Otl	ner Funds			0.00	17,	750.00	
	5700 Resources Transfe	erred from (	Other School Districts or	Cooperatives		0.00	35,	500.00	
Total C	urrent Revenues, Other F	inancing S	ources and Residual E	quity Transfers In:		0.00	53,	250.00	
Current	t Expenditures, Other Fin	ancing Use	es and Residual Equity	<b>Transfers Out:</b>			Fund C	Code 82	
PRC	Program Function	2015 Value	2016 Val	ue					
Total C	urrent Expenditures, Oth	0.00		0.00					
Schedule Of Changes Worksheet									
Beginn	ing Fund Balance						0.00	(1)	
Total C	Current Revenues, Other Fir	nancing Sou	arces and Residual Equit	y Transfers In			53,250.00	(2)	
Total C	Current Expenditures, Other	Financing	Uses and Residual Equi	ty Transfers Out			0.00	(3)	
Increas	e/Decrease of Reserve for l	Inventories							
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increas	Increase/Decrease of Reserve for Encumbrances								
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)	
Ending	Ending Fund Balance (1 + 2 - 3 + 4)								



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### **Detail Expenditure**

Fund	Acco	unt		Description	2015 Value	<b>2016 Value</b>
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	162,408.18	158,816.55
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	16,423.10	15,865.05
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	193,919.22	6,000.00
XX	XXX	4XXX	73X	Major Equipment-New	5,354.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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### **Special Education Reversion**

#### **Special Education Allowable Cost Payments:**

If (e - f) is > 0, then [(e - f) \* 0.75] = reversion

a.	Instructional Block Grant Entitlement	9,072.00
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	9,072.00
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	3,024.00
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	13,063.68
		,
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	20,051.82
g.	Special Education Reversion Amount If $f = 0$ then $c = reversion ELSE$	

#### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



FY2015-16

Submit ID: 0044-44105614

### 03 Blaine County

### 0044 Turner Elem

### **Special Education Reversion**

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	17,344.82	0.00	0.00	0.00	0.00
280	1XXX	2XX	75.57	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	262.65	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,370.86	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	997.92	0.00	0.00	0.00	0.00
Totals			20,051.82	0.00	0.00	0.00	0.00

20,051.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

<sup>\*</sup>Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

03 Blaine County 0044 Turner Elem



### FY2015-16

### 03 Blaine County

### 0044 Turner Elem

	Schedule of Changes in Long-Term Liabilities									
	(a)  Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018			
Governmental Activities *										
Compensated Absences	19,508.43	0.00	0.00	2,206.45	17,301.98	0.00	17,301.98			
Loans Payable	0.00	149,299.24	29,576.41	14,017.25	105,705.58	0.00	105,705.58			
Total Governmental Activity										
Non-bond Long-Term Liabilities	19,508.43	149,299.24	29,576.41	16,223.70	123,007.56	0.00	123,007.56			

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

03 Blaine County

0044 Turner Elem

### **Net Pension Liability FY2016**

	Beginning Balance	Additions	Reductions	<b>Ending Balance</b>
Governmental		•		_
Net Pension - PERS	66,873.83	0.00	3,751.83	63,122.00
Net Pension - TRS	281,999.22	27,281.78	0.00	309,281.00